

STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES



ELECTRONIC FILING TEST PACKAGE

TAXABLE YEAR 2005

Connecticut Department of Revenue Services
(Rev. 11-05)



STATE OF CONNECTICUT ELECTRONIC FILING TEST PACKAGE (TAX YEAR 2005 - PROCESSING YEAR 2006)

ELECTRONIC FILING PARTICIPANTS

The State of Connecticut Department of Revenue Services (DRS) requires that all software developers perform the tests in this test package before their software can be used to electronically file returns for the 2005 tax year. Before testing can begin all participants must be accepted into the federal electronic filing program.

PURPOSE OF TESTING

The purpose of testing is to ensure, prior to live processing, that:

1. Filers transmit in the correct format and meet the IRS and DRS electronic filing specifications.
2. Returns are mathematically correct.
3. Required fields will post to the DRS master file.
4. Filers understand and become familiar with the mechanics of electronic filing.
5. Acknowledgments are accessible through the IRS acknowledgment system.

STATE OF CONNECTICUT TEST SCENARIOS

The test package for the 2005-tax year consists of **12** return scenarios. Each test has a summary page that shows changes to the Federal return to conform to the CT test package. Seven of the test scenarios will be testing the Form CT-1040 return and five will test the Form CT-1040NR/PY return. One of the test returns for Form CT-1040 are on Form CT-1040 to verify that you are able to easily convert form CT-1040EZ to an electronic Form CT-1040. Filers must correctly prepare and compute these returns before transmitting the tests.

There are several scenarios that remain exclusions to the program that are outlined in the ***Electronic Filing Information for Software Developers*** publication. An example of an exclusion would be a change in filing status or change in Federal adjusted gross income from the Federal tax return to the State of Connecticut income tax return.

Software developers must notify the State Coordinator before transmitting the first test group. Software developers who only develop the CT-1040 forms are not required to test the CT-1040NR/PY test returns.

If a software developer elects only to develop the Form CT-1040, they will only need to submit Tests 1-7 for approval.

Variables: We accept variances for some differences in test transmissions. The most common variances are:

- Rounding: Difference in tax when using tax tables and the tax calculation worksheet
- **Every attempt has been made to ensure the quality of these test returns, however if a value on the Federal return requires to be changed so that a CT test would be correct, feel free to make the corrections and contact the e-file coordinator to update the test package.**

WHEN TO TEST

Testing will begin on November 9, 2005. Test returns may be transmitted as many times as needed. Every test transmission must include the ten valid test scenarios even if only one return was in error.

All software developers are required to transmit a clean test group between January 1st and January 10th of 2006, even if your software has been approved prior to January 2006.

All State of Connecticut testing should be complete on or before January 13, 2006.

SOCIAL SECURITY NUMBERS FOR TESTING

The IRS has assigned the DRS the following range of test social security numbers:
400-00-5700 to 400-00-5799

ELECTRONIC FILING SOFTWARE DEVELOPER ASSISTANCE

If you have any questions or comment regarding the DRS electronic filing tests please contact:

State of Connecticut Department of Revenue Services
Jim Annino, Electronic Filing Coordinator
25 Sigourney St
Hartford, CT 06106
(860) 297-4713
Fax: (860) 297-4761
E-mail: jim.annino@po.state.ct.us

State of Connecticut
Electronic Filing Test Package
Tax Year 2005
State changes are bolded

Form: CT-1040EZ

Test: 400-00-5701

Based off Federal Test: 400-00-1008

Name: Test M Lucky

Home Address: (13 WINNERS CIRCLE)
City, State, and Zip: (**WILLIMANTIC CT 06226**)

Form W-2 #1:

b. Employers identification number: (56-1234567)
c. Employers name address and Zip Code: (THOROUGHBRED FARMS)

f. Employees address and Zip code: (13 WINNERS CIR)
(**WILLIMANTIC CT 06226**)

Box 15 State and State ID Number: (**CT 0007039-000**)
Box 16 State Wages: (14000)
Box 17 State Income Tax withheld: (**270**)

Form 1099G #1:

Payer's federal identification number: (061367424)
Payer's name, address and Zip code: (**STATE OF Connecticut**)
(**Wethersfield, CT 06109-1114**)

Recipient's address and Zip code: (13 WINNERS CIR)
(**WILLIMANTIC CT 06226**)

Box 1 Unemployment compensation: (2760)
Box 3 Amount for tax year: (2002)
Box 5 State Tax Withheld: (10)

DIRECT DEPOSIT INFORMATION

ROUTING NUMBER: 211977197
BANK ACCT NUMBER: 12345678901234567
BANK ACCOUNT TYPE: CHECKING



0501100011

20

Form CT-1040 - 2005
Connecticut Resident Income Tax Return

Other taxable year, beginning:

2005 and ending:

400 - 00 - 5701

- -

Y S

MFJ/QW

MFS

HH

TEST

M LUCKY

• Deceased

• Deceased

13 WINNERS CIRCLE

No forms

CT-2210

WILLIMANTIC

CT 06226 -

•

CT-8379

•

Sch. CT-1040 CRC

•

1. Federal adjusted gross income (From federal Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4)

1. 16126

2. Additions to federal adjusted gross income (From Schedule 1, Line 39)

2.

3. Add Line 1 and Line 2

3. 16126

4. Subtractions from federal adjusted gross income (From Schedule 1, Line 50)

4.

5. **Connecticut Adjusted Gross Income** (Subtract Line 4 from Line 3)

5. 16126

6. Income Tax (From Tax Tables or Tax Calculation Schedule)

6.

31

7. Credit for income taxes paid to qualifying jurisdictions (From Schedule 2, Line 59)

7.

0

8. Subtract Line 7 from Line 6 (If Line 7 is greater than Line 6, enter "0".)

8.

31

9. Connecticut Alternative Minimum Tax (From Form CT-6251)

9.

10. Add Line 8 and Line 9.

10.

31

11. Credit for property taxes paid on your primary residence, motor vehicle, or both (From Schedule 3, Line 68)

11.

12. Subtract Line 11 from Line 10 (If less than zero, enter "0".)

12.

31

13. Adjusted Net Connecticut Minimum Tax Credit (From Form CT-8801)

13.

14. **Connecticut Income Tax** (Subtract Line 13 from Line 12. If less than zero, enter "0".)

14.

31

15. Individual Use Tax (From Schedule 4, Line 69. If no tax is due, enter "0".)

15.

60

16. **Total Tax** (Add Line 14 and Line 15)

16.

91

Clip Check or Money Order here (Do Not Staple).
Do Not Attach W-2, W-2G, or 1099 Forms.



0501100011

0501100011

Form CT-1040, Page 2

0501200019

• 400005701

17. Amount from Line 16

17.

31

W-2, W-2G, and 1099 Identification Information (only enter if Connecticut income tax was withheld)

	Column A	Column B	Column C
	Employer or Payer's Fed. ID #	Connecticut Wages, Tips, etc.	Connecticut Income Tax Withheld
18a.	56 - 1234567	• 14000	270
18b.	06 - 1367424	• 2760	10
18c.	-	•	
18d.	-	•	
18e.	-	•	
18f.	-	•	
18g.	-	•	

18h. Additional Connecticut withholding (From Supplemental Schedule CT-1040WH, Line 3.) 18h.

18. **Total Connecticut Income Tax Withheld** (Add amounts in Column C)

18.

280

19. All 2005 estimated tax payments and any overpayments applied from a prior year

19.

20. Payments made with Form CT-1040EXT

20.

21. **Total Payments** (Add Lines 18, 19, and 20)

21.

280

22. Overpayment (If Line 21 is more than Line 17, subtract Line 17 from Line 21.)

22.

188

23. Amount of Line 22 you want **applied to your 2006 estimated tax**

23.

24. Total Contributions of Refund to Designated Charities (From Schedule 5, Line 70)

24.

34

25. **Refund** (Subtract Lines 23 and 24 from Line 22)

25.

154

25a. Acct. Type Y Ck. Sv. 25b. Rout. # 211977197 25c. Acct. # 12345678901234567

26. **Tax Due** (If Line 17 is more than Line 21, subtract Line 21 from Line 17)

26.

27. If Late: Enter Penalty (Multiply Line 26 by 10% (.10))

27.

28. If Late: Enter Interest (Multiply Line 26 by number of months late or fraction thereof, then by 1% (.01))

28.

29. Interest on underpayment of estimated tax (From Form CT-2210)

29.

30. **Total Amount Due** (Add Lines 26 through 29)

30.

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Sign Here Keep a copy for your records.	Your Signature		Date	Daytime Telephone Number
	•		•	•
	Spouse's Signature (if joint return)		Date	Daytime Telephone Number
	•		•	•
	Paid Preparer's Signature		Date	Telephone Number
•	•		•	Preparer's SSN or PTIN
•				P20000441
•	Firm's Name, Address, and ZIP Code			FEIN
•				56-1494243
Third Party Designee - Complete the following if you wish to authorize DRS to contact another person about this return.				
Designee's Name		Telephone Number	Personal Identification Number (PIN)	
•		•	•	

0501200019

0501200019



Schedule 1 - Modifications to Federal Adjusted Gross Income

31. Interest on state and local government obligations other than Connecticut 31.
32. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations 32.

33. *Allocated for Future Use* • 33.

34. Taxable amount of lump-sum distributions from qualified plans not included in federal adjusted gross income 34.

35. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if greater than zero) 35.

36. Loss on sale of Connecticut state and local government bonds 36.

37. *Allocated for future use* • 37.

38. Other - specify • 38.

39. **Total Additions** (Add Lines 31 through 38) 39.

40. Interest on U.S. government obligations 40.

41. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations 41.

42. Social Security benefit adjustment (From Social Security Benefit Adjustment Worksheet) 42.

43. Refunds of state and local income taxes 43.

44. Tier 1 and Tier 2 railroad retirement benefits and supplemental annuities 44.

45. Special depreciation allowance for qualified property placed in service during the preceding year(s) 45.

46. Beneficiary's share of Connecticut fiduciary adjustment (Enter only if less than zero) 46.

47. Gain on sale of Connecticut state and local government bonds 47.

48. *Allocated for future use* • 48.

49. Other - specify (Do not include out of state income) • 49.

50. **Total Subtractions** (Add Lines 40 through 49) 50.

Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions

51. Modified Connecticut adjusted gross income 51.

Col. A

Col. B

52. Qualifying jurisdiction's name and two-letter code 52. • •

53. Non-Connecticut income included on Line 51 and reported on a qualifying jurisdiction's income tax return (From Schedule 2 Worksheet) 53.

54. Divide Line 53 by Line 51 (May not exceed 1.0000) 54. . .

55. Income tax liability (Subtract Line 11 from Line 6) 55.

56. Multiply Line 54 by Line 55 56.

57. Income tax paid to a qualifying jurisdiction 57.

58. Lesser of Line 56 or Line 57 58.

59. Total credit (Add Line 58, all columns) 59.





Schedule 3 - Property Tax Credit Worksheet

<i>Qualifying Property</i>	<i>Primary Residence</i>	<i>Auto 1</i>	<i>Auto 2</i>
Name of Connecticut Tax Town or District	•	•	•
Description of Property	•	•	•
Date(s) Paid	•	•	•
	•	•	•
Amount Paid	60.	61.	62.
63. Total Property Tax Paid (Add Lines 60, 61, and 62.)			63.
64. Maximum property tax credit allowed			• 64. 3 5 0
65. Lesser of Line 63 or Line 64.			• 65.
66. Property Tax Credit Limitation Decimal Amount (If zero, enter amount from Line 65 on Line 68.)			• 66. .
67. Multiply Line 65 by Line 66			• 67.
68. Subtract Line 67 from Line 65.			68.

Schedule 4 - Individual Use Tax Worksheet

<i>Column A</i>	<i>Column B</i>	<i>Column C</i>	<i>Column D</i>	<i>Column E</i>	<i>Column F</i>	<i>Column G</i>
• 5/15/05	CLOTHES	LANDS END	1000	60		60
•						
•						
•						
•						
•						
• Total of individual purchases under \$300 not listed above						
69. Individual Use Tax (Add amounts in Column G)					• 69.	60

Schedule 5 - Contributions

70a. AR	70a.	2
70b. OT	70b.	5
70c. ES/W	70c.	15
70d. BCR	70d.	5
70e. SNS	70e.	2
70f. MFRF	70f.	5
70. Total Contributributions (Add Lines 70a through 70f)	70.	39



Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

Presidential

Election Campaign

L
A
B
E
L

H
E
R
E

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

▲ You must enter your SSN(s) above. ▲

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ▶ ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if qualifying child for child tax credit (see page 18)

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above ▶

If more than four dependents, see page 18.

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends (see page 20)

9b

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount (see page 22)

16a Pensions and annuities

16a

b Taxable amount (see page 22)

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount (see page 24)

21 Other income. List type and amount (see page 24)

22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶

Adjusted Gross Income

23 Educator expenses (see page 26)

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 One-half of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction (see page XX)

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction (see page XX)

33 Student loan interest deduction (see page XX)

34 Tuition and fees deduction (see page XX)

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 31a and 32 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 31.

• All others:
Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1941, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
	if: <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind.		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	If line 38 is \$109,475 or less, multiply \$3,200 by the total number of exemptions claimed on line 6d. If line 38 is over \$109,475, see the worksheet on page 33	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	
45	Alternative minimum tax (see page 35). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 37). Attach Form 8901 if required	52	
53	Adoption credit. Attach Form 8839	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	54	
55	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	55	
56	Add lines 47 through 55. These are your total credits	56	
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your total tax	63	

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2005 estimated tax payments and amount applied from 2004 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election <input type="checkbox"/> 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 54)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 54)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	

Refund

Direct deposit? See page 54 and fill in 73b, 73c, and 73d.

72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	
73a	Amount of line 72 you want refunded to you	73a	
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
74	Amount of line 72 you want applied to your 2006 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 55	75	
76	Estimated tax penalty (see page 55)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name Phone no. () Personal identification number (PIN)

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature <input type="text"/>	Date <input type="text"/>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN <input type="text"/>
Firm's name (or yours if self-employed), address, and ZIP code <input type="text"/>	EIN <input type="text"/>	Phone no. () <input type="text"/>	

